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Economic and Social Council

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Item 16 (h) of the provisional agenda*
Economic and environmental questions: international cooperation in tax matters

Bolivia (Plurinational State of): draft resolution**

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2013/24 of 24 July 2013,

Recalling also General Assembly resolution 68/1 of 20 September 2013,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

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* E/2014/1/Rev.1, annex II.

** On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] General Assembly resolution 63/239, annex, para. 16.

[3] General Assembly resolution 63/303, annex, para. 56 (*c*).

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Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations, and recognizing the need to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Noting also the recommendation of the Committee for Development Policy to strengthen the role and operational capacity of the Committee of Experts on International Cooperation in Tax Matters and to consider converting that Committee into an intergovernmental subsidiary body of the Council,[4]

Welcoming the discussion in the Council on 5 June 2014 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee,

Noting the workshop on protecting the tax base of developing countries held at United Nations Headquarters on 4 June 2014,

Taking note of the report of the Committee on its ninth session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it in Economic and Social Council resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the decision of the Committee, at its ninth session, to set up six subcommittees on substantial matters, namely article 9 (associated enterprises): transfer pricing; tax treatment of services; exchange of information; base erosion and profit-shifting issues for developing countries; extractive industries taxation issues for developing countries; and negotiation of tax treaties — practical manual, as well as an advisory group on capacity development;

3. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

4. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

5. *Decides* to continue to consider, at its 2015 session, options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Council;

6. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World

[4] See *Official Records of the Economic and Social Council, 2014, Supplement No. 13* (E/2014/33).

[5] See E/2014/SR.xxx and xxx.

[6] *Official Records of the Economic and Social Council, 2013, Supplement No. 25* (E/2013/45).

Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

7. *Reiterates its decision* to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation;

8. *Encourages* the President of the Council to issue invitations to representatives of national tax authorities to attend the aforementioned meetings;

9. *Requests* the Secretary-General to submit to the Council by May 2015 a report examining options for further strengthening the work of the Committee, with an emphasis on better integrating its work into the programme of work of the Council following its reform and effectively contributing to the post-2015 development agenda, thereby enabling the adoption at the 2015 session of a decision on the conversion of the Committee into an intergovernmental subsidiary body of the Council;

10. *Recognizes* the progress by the Financing for Development Office in developing, within its mandate, a capacity-development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, to continue its work in this area and to further develop its activities within existing resources and mandates;

11. *Reiterates* its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.